December 17, 2004

VIA HAND DELIVERY

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, Second Floor
Boston, MA 02110

      Re: *Western Massachusetts Electric Company,* D.T.E. 04-106
              Amended Settlement Agreement

Dear Secretary Cottrell:

Enclosed for filing with the Department of Telecommunications and Energy ("Department") please find nine copies of the "Amended Joint Motion for Approval of Settlement Agreement" ("Motion") and the Amended Settlement Agreement ("Settlement") between Western Massachusetts Electric Company ("WMECO" or "Company"), the Attorney General of the Commonwealth of Massachusetts ("Attorney General"), the Associated Industries of Massachusetts ("AIM") and the Low-Income Energy Affordability Network ("LEAN") (collectively, the "Parties").

The Motion and Settlement alter only two discrete aspects of the Joint Motion for Approval and Settlement Agreement submitted to the Department on November 16, 2004. The two alterations are: (1) adding the Low-income Energy Affordability Network as a signatory to the Settlement; and (2) making more descriptive Article VIII in the Settlement. Article VIII pertains to the NUStart low-income program. The amendments filed today make no changes to any of the rate elements of the initially-filed settlement. The two items identified above are the only changes to the Joint Motion and Settlement Agreement submitted to the Department on November 16, 2004. As far as the Company can ascertain, these two alterations do not change any of the data responses submitted by the Company in this proceeding.

As stated above, LEAN is a signatory to the Settlement. LEAN has authorized me to state that it withdraws any portion of its December 13, 2004 comments that could be construed as critical of the Settlement or could be construed as suggesting the

Department should delay approval of any element of the Settlement beyond December 30, 2004.

Very truly yours,

Stephen Klionsky

cc: John Geary
        Service List